NEGLIGENCE—CONTRIBUTORY NEGLIGENCE—TAKING MANIFEST RISK TO SAVE PROPERTY.—THOMPSON V. SEABOARD AIR LINE RY., 62 S. E. 396 (S. C.).—*Held,* that it is not contributory negligence *per se* for one whose property is endangered to take a manifest risk to save it, unless the risk was wanton and unreasonable.

A person may attempt to save his property which is threatened or imperiled. *Liming v. Ill. Cent. R. Co.,* 81 Iowa 246; *Hall v. Huber,* 61 Mo. App. 384. But the weight of authority is that one cannot take an obvious risk which is likely to result in serious injury without being guilty of such negligence as will preclude a recovery for personal damages sustained in so doing. *Morris v. Ry Co.,* 148 N. Y. 182; *Cook v. Johnson,* 58 Mich. 437. The taking of a moderate degree of personal risk, however, even in the face of obvious danger, would probably not be regarded as a fault in some circumstances. *Sherman and Redfield on Negligence,* § 85. The test generally is whether a reasonably prudent man would have acted in like manner. *Rexter v. Starin,* 73 N. Y. 601; *Pegram v. Searboard Air Line Ry.,* 139 N. C. 303.

RAILROADS—JOINT USE OF TRACKS—LIABILITY FOR INJURIES FROM NEGLIGENT OPERATION OF TRAINS.—HANBLE *v.* ATCHISON, T. & SF. E. RY. CO., 164 FED. 41.—*Held,* that where the trains of one railroad company in charge of its own employes run over the tracks of another company under a contract that they shall obey the orders of the train dispatcher of the latter company, such contract does not relieve the company so using the tracks from liability for injuries caused to third persons by the negligence of its employes operating its trains in no way attributable to any order of the train dispatcher.

Atwood v. Chi., R. I. & Pac., 72 Fed. 447, held, that where the defendant company has no right or power to direct the movement of its trains over the tracks of the other company it could not be held responsible to third parties on the doctrine of *respondeat superior,* for any negligence of the men in charge of train, even though they were their own employes. *Clark v. Geer,* 86 Fed. 447, however, holds that where trains of one company in charge of its own employes run over the tracks of another company under contract, that they shall obey the orders of the train dispatcher of the latter company, such contract does not relieve the company so using the tracks from liability for negligence of its own employes. *Chi., R. I. & Pac. v. Greves,* 56 Kan. 601.

SUICIDE—AIDING.—SAUNDERS V. STATE, 112 S. W. 68 (TEX.).—*Held,* that one who furnishes another the means for committing suicide, knowing that he intends to kill himself, is not guilty of a crime.

At common law, one who assisted another to kill himself was guilty of murder. 4 Bl. Com. 189. But owing to the technical rule, that the principal must first be tried and convicted, he escaped punishment. *Rex. v. Russell,* 1 Moody C. C. 356. In many jurisdictions in this country, one who, with knowledge, assists another to commit suicide, is guilty of murder as a principal. *Commonwealth v. Bowen,* 13 Mass. 356. Even furnishing poison to another, knowing that he intends to commit suicide, is regarded as a mode of administering it. *Blackburn v. State,* 23 Ohio St. 146. Where this crime

is regulated by statute, it has been held that every person who deliberately assists another in the commission of self-murder, is guilty of manslaughter in the first degree. *State v. Ludwig,* 70 Mo. 412.

TAXATION—SITUS FOR TAXATION—DEBTS DUE NON-RESIDENTS.—LIVERPOOL & LONDON & GLOBE INS. CO. V. BOARD OF ASSESSORS ET AL., 47 So. 415 (LA.).—*Held,* that debts due on open account to a non-resident are taxable at the domicile of the debtor when they have arisen out of business carried on in the taxing state and form part of the capital of the business. Breaux, C. J., and Monroe, J., *dissenting.*

As a general rule, the *situs* of personal property for taxation is determiend by application of the maxim, *mobilia sequuntur personam. Barber v. Farr,* 54 Ia. 57. A legal fiction, however, is to be resorted to only when convenience and justice so require. *Metropolitan Life Ins. Co. v. New Orleans,* 205 U. S. 398. And the *situs* of the evidence of a debt is immaterial in determining the *situs* of a debt. *Kirtland v. Hotchkiss,* 100 U. S. 491; except that general usage makes some evidence acquire the character of property which is taxable where found. *State Tax on Foreign Bonds,* 15 Wall. 300. The fact that the law of the place where the debtor is will make him pay, only gives the debt validity. *Adams v. Batchelder,* 173 Mass. 258. Protection of the law and taxation are reciprocal. 1 *Cooley on Taxation, 22.* The state may tax all property over which it has jurisdiction, regardless of whether the owner is a resident within the state. *Johnson v. Bradley, Watkins Tie Co., 27* Ky. Law, 540. That two states should tax the same property on different and more or less inconsistent principles, infringes no rule of Constitutional law. *Knowlton v. Moore,* 178 U. S. 41.

TELEGRAPHS AND TELEPHONES—DAMAGES FOR MENTAL ANGUISH—RELATIONSHIP BETWEEN THE PARTIES.—LEE V. WESTERN UNION TEL. CO., 113 S. W. 55 (KY.).—*Held,* that damages for mental anguish, caused by the failure of a telephone company to deliver a message, announcing death or sickness could not be recovered unless the relationship between the parties was that of parent and child, husband and wife, sister and brother, or grandparent and grandchild.

The general rule of law is that damages for mental anguish alone cannot be recovered. *Blount v. Western Union Tel. Co.,* 126 Ala. 105; *Summerfield v. Western Union Tel. Co.,* 87 Wis. 1. But in those jurisdictions that allow recovery for mental anguish alone, the relation between the parties is usually one of those mentioned in the case at hand. *Western Union Tel. Co. v. Cline,* 8 Ind. App. 364. And, if not, notice must be given that a failure to deliver promptly would cause mental anguish. *Western Union Tel. Co. v. McMillan and ux.,* 30 S. W. 298 (Tex.). Even notice was not required in one jurisdiction, and a wife was allowed to recover damages for mental anguish, caused by failure to deliver a message, announcing the death of her husband, and the consequent failure of his uncle to be present with her at the funeral. *Bright v. Tel. Co.,* 132 N. C. 317. And it was held that damages for mental anguish were not limited to instances where the message related to sickness and death. *Green v. Tel. Co.,* 136 N. C. 489. But the tendency seems to be to limit a recovery